case (334 F. 2d 262, cert. denied 379 U.S. 962) to rule that a prior criminal conviction forecloses the issue of fraud in a later civil proceeding. *Moore* v. *U. S.*, F. 2d (16 AFTR 2d 6058) and *Amos* v. *Commissioner,* F. 2d (16 AFTR 2d 6061). Thus, at this time the taxpayers stand convicted of civil and criminal tax fraud; they confront a tax deficiency for the prosecution years swollen by the 50% fraud penalty; they will be denied in the civil aspect of the matter the operation of the statute of limitations; they can have their day in court before a jury only by paying all the tax, penalty and interest each year prior to filing their claim then sue for refund, *Flora* v. *U. S.*, 362 U.S. 145. These consequences are rested on an admittedly erroneous net worth statement presented in a criminal proceeding shrouded with all the secrecy attendant upon criminal trials. The taxpayers were denied the benefit of modern discovery methods available to every ordinary citizen in income tax disputes which methods, had they been availed of here, would have smoked out the series of errors in this net worth statement submitted here with the trial court's tacit approval and endorsement.

The ordinary citizen who bears the brunt of the cost of government as he operates his motel, rental property or other profession or business is due more than this at the hands of his government and, fortunately, the Second Circuit in *Vardine* and the Fifth Circuit in *Flemister* have so ruled.

Respectfully submitted,

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